ORDINANCE NO. 21-17

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HELOTES, TEXAS LEVYING AN AD VALOREM (PROPERTY) TAX RATE FOR THE TAX YEAR 2021 IN THE AMOUNT OF \$0.343979 PER ONE HUNDRED DOLLARS (\$100) VALUATION AND DIRECTING THE BEXAR COUNTY TAX ASSESSOR-COLLECTOR TO ACCOUNT FOR, AND DISTRIBUTE THE AD VALOREM (PROPERTY) AS HEREIN LEVIED: **AUTHORIZING** THE ADMINISTRATOR TO TAKE ALL **NECESSARY STEPS** TO **IMPLEMENT** THE **PROVISIONS OF** THIS **ORDINANCE:** INCORPORATING RECITALS; PROVIDING FOR SEVERABILITY; REPEALING ANY OTHER CODE PROVISIONS, ORDINANCES, OR PARTS OF ORDINANCES, AND OTHER PROVISIONS IN CONFLICT HEREWITH; AND SETTING AN EFFECTIVE DATE.

WHEREAS, Section 26.05(a) of the Tax Code requires taxing authorities to adopt an ad valorem (property) tax rate by September 29th or within sixty (60) days after receipt of the certified appraisal roll; and

WHEREAS, Section 26.05(b)(1) of the Tax Code requires that taxing authorities include the following statement when the ordinance that sets the tax rate, if applied to the total taxable value, will impose an amount of taxes to fund maintenance and operation expenditures of the taxing unit that exceeds the amount of taxes imposed for that purpose in the preceding year:

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

WHEREAS, pursuant to Tax Code Section 26.061, a notice of meeting to vote on the tax rate was published in the Helotes Highlights Newspaper on August 30, 2021; and

WHEREAS, Section 26.05(a) of the Tax Code requires the total ad valorem (property) tax rate be approved in the following two components:

- (1) Maintenance and Operations; and
- (2) Debt Service.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HELOTES, TEXAS THAT:

SECTION ONE. The ad valorem (property) tax rate per \$100.00 valuation for the City of Helotes for Tax Year 2021 is adopted as follows:

Maintenance and Operations	\$0.281232
Interest and Sinking (Debt Service)	\$0.062747
Total Tax Rate	\$0.343979

SECTION TWO. The City Council hereby authorizes the City Administrator to take all necessary steps to implement the provisions of this Ordinance.

SECTION THREE. The City Council finds all of the above recitals to be true and correct and incorporates the same in this Ordinance as findings of fact.

SECTION FOUR. If any section, subsection, sentence, clause, or phrase of this Ordinance is for any reason held to be unconstitutional or illegal, such decision shall not affect the validity of the remaining sections of this Ordinance. The City Council hereby declares that it would have passed this Ordinance, and each section, subsection, clause, or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared void.

SECTION FIVE. All Code provisions, ordinances, and other provisions in conflict with the provisions of this Ordinance are hereby repealed.

SECTION SIX. This Ordinance shall become effective on October 1, 2021.

PASSED AND APPROVED this 23rd day of September, 2021

CITY OF HELOTES, TEXAS:

Rich Whitehead, Mayor

ATTEST:

Celina Perez, City Secretary